
HOUSE BILL No. 1145

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Property tax exemption application filing. Authorizes a property tax exemption for the 2007 assessment date for land and improvements owned by a church that failed to file an exemption application for that year.

Effective: Upon passage.

Herrell

January 7, 2010, read first time and referred to Committee on Ways and Means.

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Second Regular Session 116th General Assembly (2010)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2009 Regular and Special Sessions of the General Assembly.

HOUSE BILL No. 1145

A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **This SECTION**
2 **applies only to a church and to land and improvements that meet**
3 **all of the following conditions:**

4 (1) **The church constructed a community activity center on**
5 **land owned by the church, and the land and improvements**
6 **were assessed and subject to property taxation for the 2007**
7 **assessment date.**

8 (2) **The church failed to timely file an application under**
9 **IC 6-1.1-11 for a property tax exemption for the land and**
10 **improvements described in subdivision (1) for the 2007**
11 **assessment date.**

12 (3) **For the 2007 assessment date, the land and improvements**
13 **described in subdivision (1) would have been eligible for**
14 **property tax exemption if the church had timely filed an**
15 **exemption application under IC 6-1.1-11.**

16 (4) **For the 2008 assessment date, the church filed a timely**
17 **application under IC 6-1.1-11 for a property tax exemption**
18 **for the land and improvements described in subdivision (1)**



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and the exemption application was granted.

(b) Notwithstanding IC 6-1.1-11 or any other law specifying the date by which an application for property tax exemption must be filed to claim an exemption for the 2007 assessment date, a church described in subsection (a) may before July 1, 2010, file with the county assessor an application for property tax exemption for the land and improvements described in subsection (a)(1) for the 2007 assessment date.

(c) Notwithstanding IC 6-1.1-11 or any other law, an application for property tax exemption that is filed under subsection (b) is considered to be timely filed for the 2007 assessment date, and the county assessor shall forward the application to the county property tax assessment board of appeals for review. The board shall grant an exemption claimed for the 2007 assessment date if the board determines that:

(1) the church's application for property tax exemption satisfies the requirements of this SECTION; and

(2) the church's land and improvements were, except for the failure to timely file a property tax exemption application, otherwise eligible for the claimed exemption for the 2007 assessment date.

(d) This SECTION expires January 1, 2011.

SECTION 2. An emergency is declared for this act.

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